

SBT SIMPLIFIED RETURN

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

You may use this form instead of the standard *Single Business Tax Annual Return* (form C-8000), if all of the conditions at right apply.

- Your gross receipts are less than \$9,000,000.
- Your adjusted business income (after loss adjustment) is less than \$475,000 (\$95,000 for individuals).
- No shareholder or officer has compensation or allocated income (after loss adjustment) of more than \$95,000. Attach your C-8000KC.
- No partner has distributive income (after loss adjustment) of more than \$95,000. Attach C-8000KP.
- You are not a member of a controlled group or entity under common control.
- You are not filing a consolidated return.
- You are not apportioning your gross receipts.

▶ 1 This return is for calendar year 1997 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div>Beginning Date month year 1 1997</div> <div>Ending Date month year 1 19</div> </div>		▶ 5 Federal Employer ID No. (FEIN) or TR No. 	
2. Name (Type or Print)		6a Check this box if address is new <input type="checkbox"/> b Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____	
d/b/a		▶ 7 Organization Type (check one) <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;">a. <input type="checkbox"/> Individual</div> <div style="width: 50%;">b. <input type="checkbox"/> Fiduciary</div> <div style="width: 50%;">c. <input type="checkbox"/> Professional Corp.</div> <div style="width: 50%;">d. <input type="checkbox"/> S-Corp.</div> <div style="width: 50%;">e. <input type="checkbox"/> Other Corp.</div> <div style="width: 50%;">f. <input type="checkbox"/> Partnership</div> <div style="width: 50%;">g. <input type="checkbox"/> Limited Liability Co.</div> </div>	
Street Address			
City, State, ZIP			
3. Business start date	4. Principal Business Activity		

8 Gross receipts.....	▶ 8 <u>.00</u>
9 Recapture of capital acquisition deduction (from C-8000D, line 26)...	▶ 9 <u>.00</u>
10 Business income.....	▶ 10 <u>.00</u>
11 Carryover or carryback of net operating loss or capital loss (cannot be a negative number).....	▶ 11 <u>.00</u>
12 Compensation and director fees of active shareholders or officers (from C-8000KC, lines 6 & 7)▶	▶ 12 <u>.00</u>
13 Adjusted Business Income. Add lines 10 - 12. If negative, enter zero on line 14.....	▶ 13 <u>.00</u>
14 Tax Before Credits. Multiply line 13 by 2.00% (.02).....	▶ 14 <u>.00</u>
15 Unincorporated/S-Corp. Credit. Multiply line 14 by percent from table in the instructions.....	▶ 15 <u>.00</u>
16 Tax After Credits. Subtract line 15 from line 14.....	▶ 16 <u>.00</u>
17 Overpayment credited from 1996.....	▶ 17 <u>.00</u>
18 Estimated tax payments.....	▶ 18 <u>.00</u>
19 Tax paid with request for extension.....	▶ 19 <u>.00</u>
20 Refundable credits from C-8000MC, line 12.....	▶ 20 <u>.00</u>
21 Total. Add lines 17 - 20.....	▶ 21 <u>.00</u>
22 Tax Due. Subtract line 21 from line 16. If less than zero, leave blank.....	▶ 22 <u>.00</u>
23 Underpaid estimate penalty and interest from form C-8020, line 28 or 38 whichever applies.....	▶ 23 <u>.00</u>
24 Annual return penalty at _____ % = _____ and interest = _____	▶ 24 <u>.00</u>
25 Payment Due. Add lines 22 - 24.....	▶ 25 <u>.00</u>
26 OVERPAYMENT. Subtract line 16 from line 21.....	▶ 26 <u>.00</u>
27 How much of the amount on line 26 do you want refunded to you?.....	▶ 27 <u>.00</u>
28 How much of the amount on line 26 do you want credited forward?.....	▶ 28 <u>.00</u>

Taxpayer's Declaration <i>I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge.</i> <input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss my return with my preparer. <input type="checkbox"/> Check this box if you do not need a book mailed to you.		Preparer's Declaration <i>I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.</i>	
Taxpayer's Signature _____ Date _____		Preparer's Signature _____ Date _____	
Title _____		Business Address, Phone and Identification Number _____	

Due Date: April 30 or by the last day of the 4th month after the close of your tax year.**Mail to:****Attachments:** Attach copies of the federal forms listed in the instructions to your return.

Also attach all required SBT schedules.

Payment: Payable to "State of Michigan." Write your FEIN on the check.

Michigan Dept. of Treasury
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www.treas.state.mi.us